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# Quarterly Summary of Federal, State, and Local Tax Revenue

## April-June 1983

Tax collections of Federal, State, and local governments totaled \$661.2 billion during the 12 months ended with June 1983, a decrease of -2.6 percent over the amount collected during the 12 months ended June 1982. Federal tax collections were \$377.4 billion, down 8.4 percent during this period. State tax collections totaled \$170.9 billion, up 5.4 percent during this period, and local government taxes amounted to \$112.8 billion, an increase of 7.7 percent. Table A provides a summary by type of tax for the 12 month periods ending June 1983 and June 1982.

During the second quarter of calendar 1983, collections of Federal, State, and local taxes amounted to \$177.7 billion.

Compared to the corresponding quarter of 1982 this is a decrease of 9.0 billion or -4.8 percent.

National totals, Federal, State, and local, are shown in table 1. Federal government amounts are shown in table 2 and State and local government amounts are shown in table 3.

Table 5 reports local collections of property taxes for selected local areas. It should be noted that the amounts shown in table 5 are not limited to locally imposed property taxes, but are intended to include any amounts of State-imposed property taxes collected on behalf of the State by local government offices. Such an arrangement applies in at least 22 States.

**Table A. Twelve-Month Federal, State, and Local Tax Collections: June 1983 and 1982**

Type of tax	Amount (in millions of dollars) 12 months ended with June		Percent change
	1983	1982	
Total.....	\$661,191	r \$679,137	-2.6
Individual income.....	345,704	348,590	-.8
Corporation net income.....	47,172	67,992	-30.6
Property.....	90,093	r 83,549	7.8
Customs, general sales and gross receipts...	72,948	69,788	4.5
Motor fuel.....	15,589	15,442	1.0
Alcoholic beverage sales.....	8,439	8,459	-.2
Tobacco product sales.....	7,660	6,624	15.6
All other.....	73,586	78,693	-6.5

Note: Because of rounding, detail may not add to totals.

r Revised.

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## INTRODUCTION

**TAX COLLECTIONS ADJUSTED FOR SEASONAL VARIATION**

State and local government taxes are subject to numerous influences which affect the level of collections from quarter to quarter. Included among these are factors which affect the long-term pattern of tax revenue, such as tax rate changes, adjustments by legislation or legal rulings in the coverage of particular taxes, the imposition of a specific tax by additional governments, or general economic growth.

Over shorter time spans, tax collections are influenced by the method of tax administration and collection, as well as by institutional factors. For example, the traditional payment of property taxes late in the calendar year is reflected in the significant jump of actual property tax revenue during the fourth quarter annually. Likewise, the existence of filing dates early in the calendar year is a factor in the collection pattern of individual income taxes.

Factors such as these result in the existence of repetitive intrayear fluctuations in the collection pattern of particular taxes. Such seasonal fluctuations often make quarter-to-quarter comparisons of tax collection amounts difficult.

The process of seasonal adjustment is used to identify and remove such short-term systematic fluctuations from the quarterly figures. Long-term trend and cyclical movements, as well as irregular fluctuations, are left intact by the adjustment process. The comparison of tax collections in successive quarters is more meaningful, as the underlying long-term movement of the data are more easily observed. Similarly, any erratic or unusual short-term behavior in the tax collection pattern is more clearly revealed in the seasonally adjusted series, providing a basis for study of the causes of such behavior.

On a seasonally adjusted basis, State and local government tax collections amounted to \$73.5 billion during the second

**Table B. Seasonally Adjusted State and Local Tax Collections, Second Quarter 1983 and Prior Periods**

Type of tax	Seasonally adjusted collections (millions of dollars)			Percentage change, tax collections in 2d quarter 1983 from--	
	1983		1982		
	2d quarter	1st quarter	2d quarter	1st quarter 1983	2d quarter 1982
Total.....	\$73,516	\$71,791	\$68,737	2.4	7.0
Property.....	23,322	23,437	22,184	-.5	5.1
Other than property.....	50,194	48,354	46,553	3.8	7.8
General sales and gross receipts.....	17,217	16,048	15,553	7.3	10.7
Individual income.....	14,224	14,332	13,020	-.8	9.2
Corporation net income.....	3,307	3,170	3,328	4.3	-.6
Motor fuel.....	2,827	2,689	2,707	5.1	4.4
Motor vehicle and operators' licenses.	1,816	1,503	1,714	20.8	6.0
Other.....	10,803	10,612	10,231	1.8	5.6
<b>BY LEVEL OF GOVERNMENT</b>					
State.....	44,096	42,506	41,031	3.7	7.5
Local.....	29,088	29,110	28,105	-.1	3.5

quarter of calendar 1983. This is a 2.4 percent increase from the \$71.8 billion collected during the previous quarter. Table B provides a summary of State and local tax collections adjusted to remove seasonal variation.

Table 4 presents seasonally adjusted collections for selected taxes and groups of taxes on a quarterly basis since 1977, and also shows the quarter-to-quarter percentage change for each series over the same time period.

The method used to adjust data on tax collections for seasonal variation is the X-11Q variant of the Census Method II seasonal adjustment program. A complete description of this program can be found in The X-11 Variant of the Census Method II Seasonal Adjustment Program (U.S. Bureau of Census, Technical Paper No. 15, revised 1967). Seasonal adjustment factors were developed from unadjusted data (actual tax collections) compiled in this survey from 1970 through second quarter 1983. These factors are presented in Appendix B for the period 1977 through second quarter 1983.

Seasonal factors are calculated for individual taxes and groups of taxes as well as for aggregates of State and local tax collections separately. Total adjusted tax collections are defined to equal the sum of the adjusted individual taxes and tax groups shown in Appendix B. State and local government totals are shown separately, but do not sum to National totals shown because of the method of adjustment used.

#### CONCEPTS AND TERMINOLOGY

In this report the concept of "taxes" is comprised of all compulsory contributions exacted by a government for public purposes, except employer and employee assessments for retirement and social insurance purposes, which are classed as insurance trust revenue. Outside the scope of this report, accordingly, are collections for the unemployment compensation "taxes" imposed by each of the State governments and the District of Columbia. Included, however, are all receipts from licenses and compulsory fees, including those which are imposed for regulatory purposes as well as those designed to provide revenue.

Tax revenue is defined to include related penalty and interest receipts, but to exclude protested amounts and refunds. The deduction from gross collections of amounts refunded is particularly significant with respect to motor fuel sales taxes ("gasoline" taxes).

The general nature of the several major kinds of taxes shown separately in this report is suggested by their headings; explicit definitions appear in annual reports on government finances.<sup>1</sup> A major portion of the residual heading "All other taxes" includes selective sales taxes, such as those on public utilities, with the balance involving various kinds of imposts, including death and gift taxes, severance taxes, general corporation licenses, and miscellaneous other licenses.

#### SOURCES OF DATA AND LIMITATIONS

The statistics in this report are based mainly upon three mail surveys, dealing respectively with State-administered taxes, locally collected property taxes, and certain locally collected nonproperty taxes. These surveys provided a basis for 97 percent of the collection amounts summarized in table 3. The remaining 3 percent (making up 10 percent of the local government total, and representing about one-fourth of sums shown for "All other taxes" but only very small percentages of other tax classes) was imputed by reference to findings of recent annual Bureau of the Census surveys of local government finances.

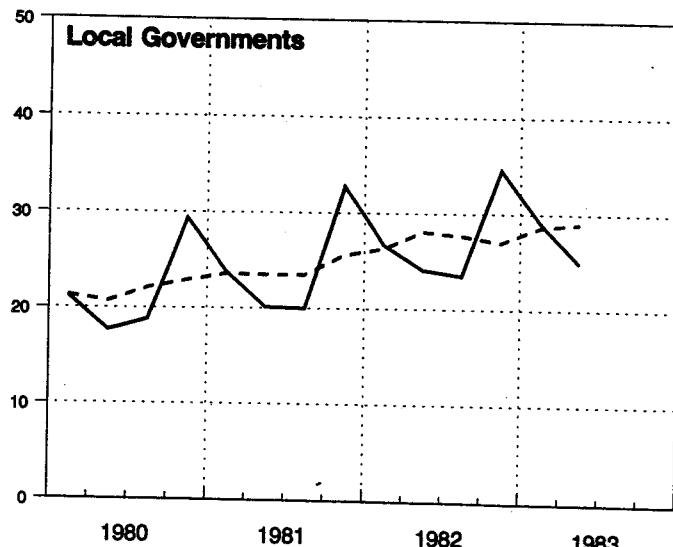
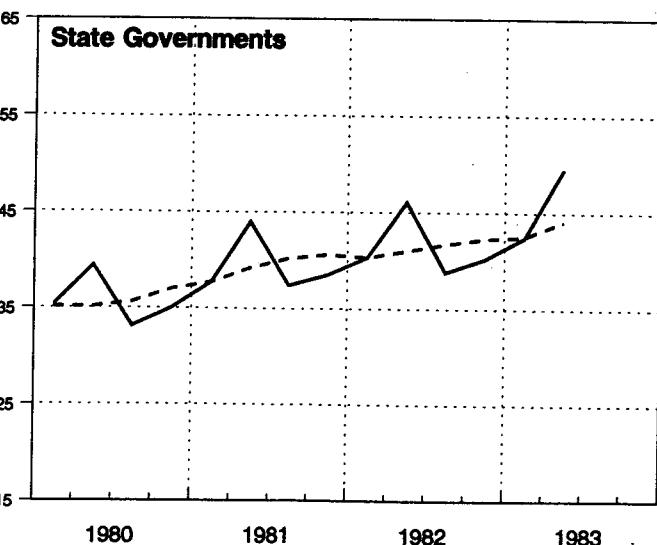
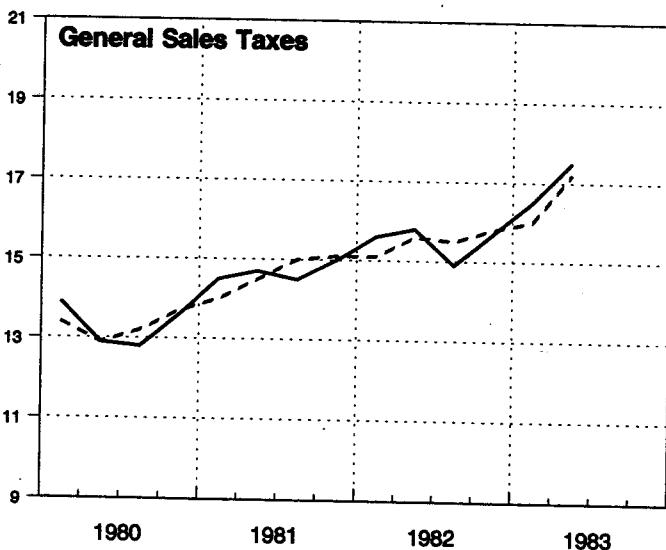
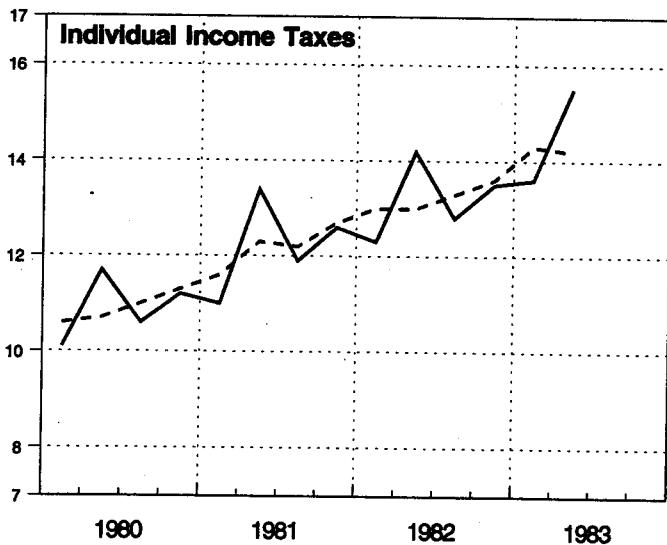
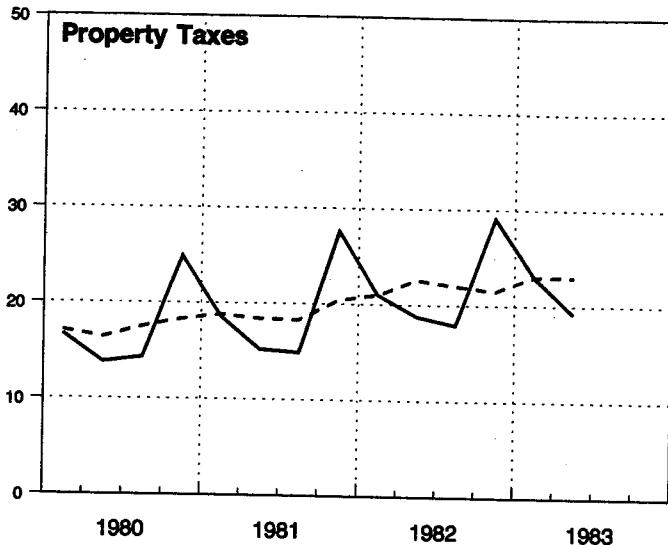
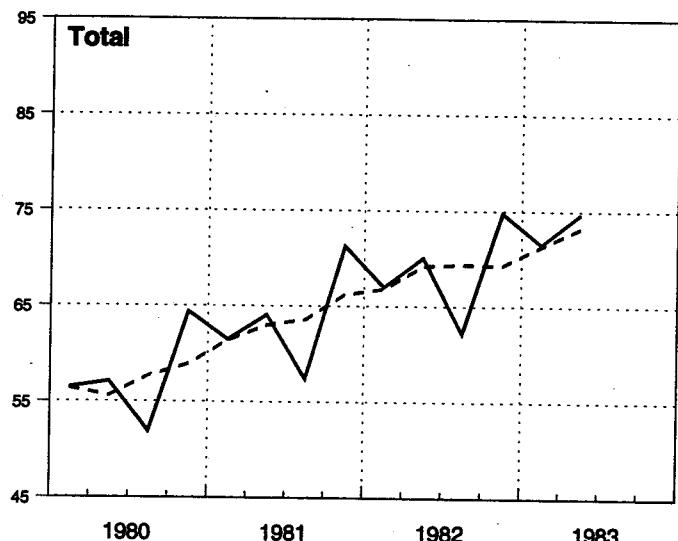
Most of the data in this report were gathered by mail canvass of appropriate State offices. In some instances data were compiled by trained representatives of the Bureau of the Census from official State records. The Federal data were obtained from The Quarterly Excise Tax Report and the Treasury Bulletin (monthly).

<sup>1</sup>More detailed figures on State tax revenue, with definitions of particular types of taxes, appear in the annual reports State Government Tax Collections in 1982 and State Government Finances in 1982. State and local tax data on a fiscal year basis are reported nationally and by States in the annual report, Governmental Finances in 1981-82.

## INTRODUCTION

**Quarterly Tax Collections  
of State and Local Governments,  
by Level of Government  
and for Selected Types of Taxes:  
1980 to 1983 (in Billions of Dollars)**

— Actual tax collections  
- - - Seasonally-adjusted tax collections



Data are subject to possible inaccuracies in classification, response, and processing. Every effort is made to keep such errors to a minimum through care in examining, editing, and tabulating the data.

Concurrent adjustment of seasonal factors is utilized in this survey. With each additional quarter of data, seasonal factors are calculated for the current quarter, and prior quarterly seasonal factors are revised as needed. Concurrent adjustment generally reduces the overall magnitude of the revisions to seasonal factors, in comparison to the once-a-year adjustment of seasonal factors utilized in other surveys.

In this survey, concurrent adjustment is particularly important because of the changing nature of the underlying data base. Seven of the nine component series of tax collections are comprised essentially of State government taxes. Changes in the reported amounts of tax collections by these respondents can occur. In addition, reporting discrepancies in the quarterly surveys often become evident when the amounts are compared to the Census Bureau's survey of fiscal year State government tax collections. Concurrent adjustment of the seasonal factors thus incorporates all changes in the underlying data base into the computation of seasonally adjusted statistics each quarter.

It should be emphasized that the method used to compute seasonal factors does not change from quarter-to-quarter. Revisions result entirely from changes to the underlying data base or the addition of new data.

The seasonally adjusted statistics are considered final (subject to no further revision) after four years.

Property tax collections since the first quarter 1978, as shown in table 3, are estimated based upon information from a revised stratified sample panel, effective in January 1975, containing 568 counties or county-type areas which are served altogether by approximately 6,200 local tax collecting agencies. The sample represents an expansion in the number of units canvassed as well as a change in the frequency distribution of these units by size resulting in more complete coverage. Figures concerning quarterly collections were requested by mail from all these agencies, and reports were obtained from 74 percent of them. Sampling variation was calculated for the property tax data thus developed from a sample survey covering 1972. The sampling variation of the 12-month aggregate was determined to be less than 1 percent. That is, the chances are about 2 out of 3 that the estimated yearly total differs by less than 1 percent (+) from the results that would have been obtained from a complete enumeration. The quarterly estimates were found subject to a sampling variability of less than 2 percent.

#### ACKNOWLEDGMENT

Appreciation is extended to the numerous Federal, State, and local officials who supplied basic data needed for the preparation of this report.

For further information concerning this report, contact Donna Hirsch, Governments Division, Bureau of the Census, Washington, D.C. 20233 (301/763-5121).

**Table 1. National Totals of Federal, State, and Local Tax Revenue, by Level of Government and by Type of Tax:**  
**Second Quarter 1983 and Prior Periods**

(Millions of dollars. Data not adjusted for seasonal variations)

Period	Total	Level of tax-imposing government		Type of tax							
		Federal	State and local	Individual income	Corporation net income	Property	General sales, gross receipts, and customs	Motor fuels	Tobacco product sales	Alcoholic beverage sales	All other
<b>QUARTERS</b>											
1983:											
2D QUARTER . . .	177 721	103 306	74 415	89 653	19 108	19 221	19 781	3 984	2 225	2 078	21 671
1ST QUARTER . . .	159 981	88 050	71 931	83 993	8 534	r 23 491	18 247	3 748	1 934	2 058	17 976
1982:											
4TH QUARTER . . .	163 282	88 075	75 207	81 768	9 527	r 29 540	17 800	3 845	1 723	2 099	16 980
3D QUARTER . . .	160 207	97 994	62 213	90 290	10 003	r 17 841	17 120	4 012	1 778	2 204	16 959
2D QUARTER . . .	186 621	116 568	70 053	97 673	23 774	r 18 768	17 928	3 925	1 662	2 109	20 782
1ST QUARTER . . .	159 674	92 655	67 019	79 380	14 217	r 21 005	17 732	3 745	1 574	1 930	20 091
1981:											
4TH QUARTER . . .	169 755	97 908	71 847	82 744	15 084	r 28 185	17 333	3 910	1 668	2 116	18 715
3D QUARTER . . .	163 087	105 042	58 045	88 793	14 917	r 15 591	16 795	3 862	1 720	2 304	19 105
2D QUARTER . . .	190 526	125 974	64 552	96 282	31 148	r 15 642	16 753	3 547	1 706	2 082	23 366
1ST QUARTER . . .	147 762	85 898	61 864	70 990	15 013	r 18 934	16 392	3 550	1 539	2 064	19 280
1980:											
4TH QUARTER . . .	153 400	88 800	64 600	76 939	14 419	r 25 071	15 412	3 795	1 672	2 008	14 084
3D QUARTER . . .	143 533	91 392	52 141	76 881	15 131	r 14 571	14 726	3 637	1 647	2 254	14 686
2D QUARTER . . .	163 956	106 857	57 099	80 241	31 102	13 754	14 729	3 536	1 615	1 965	17 014
1ST QUARTER . . .	129 458	72 979	56 479	61 493	16 570	16 658	15 643	3 656	1 630	2 012	11 796
1979:											
4TH QUARTER . . .	139 014	79 553	59 461	68 176	15 515	23 002	14 668	3 867	1 450	2 089	10 240
3D QUARTER . . .	128 185	79 828	48 357	67 338	15 527	14 028	13 979	3 711	1 817	2 219	9 566
2D QUARTER . . .	153 716	101 389	52 327	75 347	31 298	13 088	13 902	3 721	1 553	1 942	12 865
1ST QUARTER . . .	118 380	67 237	51 143	55 051	16 022	15 422	14 276	3 767	1 447	1 946	10 449
<b>12 MONTHS ENDING</b>											
JUNE 1983 . . . .	661 191	377 425	283 766	345 704	47 172	r 90 093	72 948	15 589	7 660	8 439	73 586
MARCH 1983 . . . .	670 091	390 687	279 404	353 724	51 838	r 89 640	71 095	15 530	7 097	8 470	72 697
DECEMBER 1982 . . .	669 784	395 292	274 492	349 111	57 521	r 87 154	70 580	15 527	6 737	8 342	74 812
SEPTEMBER 1982 . . .	676 257	405 125	271 132	350 087	63 078	r 85 799	70 113	15 592	6 682	8 359	76 547
JUNE 1982 . . . .	679 137	412 173	266 964	348 590	67 992	r 83 549	69 788	15 442	6 624	8 459	78 693
MARCH 1982 . . . .	683 042	421 579	261 463	347 199	75 366	r 80 423	68 613	15 064	6 668	8 432	81 277
DECEMBER 1981 . . .	671 130	414 822	256 308	338 809	76 162	r 78 352	67 273	14 869	6 633	8 566	80 466
SEPTEMBER 1981 . . .	654 775	405 714	249 061	333 004	75 497	r 75 238	65 352	14 754	6 637	8 458	75 835
JUNE 1981 . . . .	635 221	392 064	243 157	321 092	75 711	r 74 218	63 283	14 529	6 564	8 408	71 416
MARCH 1981 . . . .	608 651	372 947	235 704	305 051	75 665	r 72 330	61 259	14 518	6 473	8 291	65 064
DECEMBER 1980 . . .	590 347	360 028	230 319	295 554	77 222	r 70 054	60 510	14 624	6 564	8 239	57 580
SEPTEMBER 1980 . . .	575 961	350 781	225 180	286 791	78 318	r 67 991	59 766	14 696	6 342	8 320	53 736
JUNE 1980 . . . .	560 613	339 217	221 396	277 248	78 714	67 448	59 019	14 770	6 512	8 285	48 616
MARCH 1980 . . . .	550 373	333 749	216 624	272 354	78 910	66 782	58 192	14 955	6 450	8 262	44 467
DECEMBER 1979 . . .	539 295	328 007	211 288	265 912	78 362	65 546	56 825	15 066	6 267	8 196	43 121
SEPTEMBER 1979 . . .	524 617	318 932	205 685	255 422	78 106	63 912	55 609	15 066	6 302	8 182	42 018
JUNE 1979 . . . .	514 292	311 121	203 171	247 089	77 411	63 859	54 472	15 258	6 168	8 130	41 905
MARCH 1979 . . . .	499 112	297 011	202 101	234 967	74 638	65 547	53 310	15 136	6 224	8 167	41 123

Note: Because of rounding, detail may not add to total.

r Revised; see note on table 3.

## QUARTERLY TAX REPORT

Table 2. Federal Government Tax Revenue, by Type of Tax: Second Quarter of 1983 and Prior Periods

(Millions of dollars. Data not adjusted for seasonal variations)

Period	Total	Individual income	Corporation net income	Custom duties <sup>1</sup>	Motor fuels	Tobacco product sales	Alcoholic beverage <sup>2</sup>	Public utilities	Other selective sales or gross receipts	Death and gift	All other
<b>QUARTERS</b>											
1983:											
2D QUARTER . . .	103 306	74 197	14 499	2 304	1 175	1 137	1 286	942	4 439	1 481	1 846
1ST QUARTER . . .	88 050	70 353	5 263	1 736	1 162	1 002	1 331	715	4 011	1 402	1 075
1982:											
4TH QUARTER . . .	88 075	68 230	7 023	2 110	1 145	639	1 362	485	4 866	1 544	671
3D QUARTER . . .	97 994	77 446	7 168	2 210	1 265	685	1 491	479	4 456	1 900	894
2D QUARTER . . .	116 568	83 521	19 133	2 177	1 237	612	1 353	471	4 707	1 940	1 417
1ST QUARTER . . .	92 655	67 044	10 676	2 173	1 226	589	1 227	576	5 808	2 268	1 068
1981:											
4TH QUARTER . . .	97 908	70 100	12 230	2 357	1 222	653	1 368	549	6 784	1 883	762
3D QUARTER . . .	105 042	76 936	11 981	2 344	1 208	682	1 626	622	6 925	1 858	860
2D QUARTER . . .	125 974	82 884	26 174	2 091	1 084	638	1 342	441	8 458	1 663	1 199
1ST QUARTER . . .	85 898	60 005	11 308	1 874	1 126	606	1 368	544	6 438	1 596	1 033
1980:											
4TH QUARTER . . .	88 800	65 726	11 674	1 852	1 260	658	1 331	719	3 324	1 670	586
3D QUARTER . . .	91 392	66 236	12 387	1 951	1 213	632	1 600	688	3 968	1 829	888
2D QUARTER . . .	106 857	68 554	26 205	1 793	1 139	617	1 297	678	3 601	1 584	1 389
1ST QUARTER . . .	72 979	51 434	13 166	1 780	1 251	702	1 341	755	218	1 507	825
1979:											
4TH QUARTER . . .	79 553	57 845	12 842	1 912	1 284	495	1 447	746	926	1 469	587
3D QUARTER . . .	79 828	57 642	13 020	1 957	1 268	834	1 600	711	451	1 430	915
2D QUARTER . . .	101 389	65 172	26 810	1 967	1 246	564	1 266	653	998	1 296	1 417
1ST QUARTER . . .	67 237	46 430	12 729	1 638	1 318	555	1 322	745	522	1 360	418
1978:											
4TH QUARTER . . .	70 478	48 597	13 118	1 926	1 356	543	1 441	679	954	1 325	539
3D QUARTER . . .	72 017	50 257	12 660	1 949	1 329	735	1 553	732	624	1 367	811
2D QUARTER . . .	87 279	53 427	24 688	1 844	1 181	618	1 349	675	1 005	1 244	1 248
1ST QUARTER . . .	55 290	36 095	11 027	1 600	1 266	685	1 463	772	530	1 343	509
<b>12 MONTHS ENDING</b>											
JUNE 1983 . . .	377 425	290 226	33 953	8 360	4 747	3 463	5 470	2 621	17 772	6 327	4 486
MARCH 1983 . . .	390 687	299 550	38 587	8 233	4 809	2 938	5 537	2 150	18 040	6 786	4 057
DECEMBER 1982 . . .	395 292	296 241	44 000	8 670	4 873	2 525	5 433	2 011	19 837	7 652	4 050
SEPTEMBER 1982 . . .	405 125	298 111	49 207	8 917	4 950	2 539	5 439	2 075	21 755	7 991	4 141
JUNE 1982 . . .	412 173	297 601	54 020	9 051	4 893	2 536	5 574	2 218	24 224	7 949	4 107
MARCH 1982 . . .	421 579	296 964	61 061	8 965	4 740	2 562	5 563	2 188	27 975	7 672	3 889
DECEMBER 1981 . . .	414 822	289 925	61 693	8 666	4 640	2 579	5 704	2 156	28 605	7 000	3 854
SEPTEMBER 1981 . . .	405 714	285 551	61 137	8 161	4 678	2 584	5 667	2 326	25 145	6 787	3 678
JUNE 1981 . . .	392 064	274 851	65 543	7 768	4 683	2 534	5 641	2 392	22 188	6 758	3 706
MARCH 1981 . . .	372 947	260 521	61 574	7 470	4 738	2 513	5 596	2 629	17 331	6 679	3 896
DECEMBER 1980 . . .	360 028	251 950	63 432	7 376	4 863	2 609	5 569	2 840	11 111	6 590	3 688
SEPTEMBER 1980 . . .	350 781	244 069	64 600	7 436	4 887	2 446	5 685	2 867	8 713	6 389	3 689
JUNE 1980 . . .	339 217	235 475	65 233	7 442	4 942	2 648	5 685	2 890	5 196	5 990	3 716
MARCH 1980 . . .	333 749	232 093	65 838	7 616	5 049	2 595	5 654	2 865	2 593	5 702	3 744
DECEMBER 1979 . . .	328 007	227 089	65 401	7 674	5 116	2 448	5 635	2 855	2 897	5 555	3 337
SEPTEMBER 1979 . . .	318 932	217 841	65 677	7 688	5 188	2 496	5 629	2 788	2 925	5 411	3 289
JUNE 1979 . . .	311 121	210 456	65 317	7 680	5 249	2 397	5 582	2 809	3 098	5 348	3 185
MARCH 1979 . . .	297 011	198 711	63 195	7 557	5 184	2 451	5 665	2 831	3 105	5 296	3 016

Note: Because of rounding, detail may not add to totals. Verification of 12-month totals with government officials has resulted in minor revisions for prior periods. Prior quarterly data changes of less than one percent have been made without specific notation. See text discussion of "Sources of Data and Limitations".

<sup>1</sup>Actual U. S. Customs plus an estimated amount for Puerto Rico.<sup>2</sup>Excludes occupation taxes.

**Table 3. National Totals of State and Local Tax Revenue, by Level of Government and by Type of Tax:**  
**Second Quarter of 1983 and Prior Periods**

(Millions of dollars. Data not adjusted for seasonal variations)

Period	Total	Level of tax-imposing government		Type of tax								
		State	Local	Individual income	Corporation net income <sup>1</sup>	Property	General sales and gross receipts	Motor fuel sales	Tobacco product sales	Alcoholic beverage sales	Motor vehicle and operators' licenses	All other
<b>QUARTERS</b>												
1983:												
2D QUARTER . . .	74 415	49 547	24 868	15 456	4 609	19 221	17 477	2 809	1 088	792	2 012	10 951
1ST QUARTER . . .	71 931	42 408	29 523	13 640	3 271	23 491	16 511	2 586	932	727	1 854	8 919
1982:												
4TH QUARTER . . .	75 207	40 211	34 996	13 538	2 504	29 540	15 690	2 700	1 084	737	1 443	7 971
3D QUARTER . . .	62 213	38 771	23 442	12 844	2 835	17 841	14 910	2 747	1 093	713	1 488	7 742
2D QUARTER . . .	70 053	46 076	23 977	14 152	4 641	18 768	15 751	2 688	1 050	756	1 892	10 355
1ST QUARTER . . .	67 019	40 277	26 742	12 336	3 541	21 005	15 559	2 519	985	703	1 889	8 482
1981:												
4TH QUARTER . . .	71 847	38 462	33 385	12 644	2 854	28 185	14 976	2 688	1 015	748	1 317	7 420
3D QUARTER . . .	58 045	37 383	20 662	11 857	2 936	15 591	14 451	2 654	1 038	678	1 377	7 463
2D QUARTER . . .	64 552	44 005	20 547	13 398	4 974	15 642	14 662	2 463	1 068	740	1 707	9 898
1ST QUARTER . . .	61 864	37 739	24 125	10 985	3 705	18 934	14 518	2 424	933	696	1 866	7 803
1980:												
4TH QUARTER . . .	64 600	34 960	29 640	11 213	2 745	25 071	13 560	2 535	1 014	677	1 200	6 585
3D QUARTER . . .	52 141	33 084	19 057	10 645	2 744	14 571	12 775	2 424	1 015	654	1 253	6 060
2D QUARTER . . .	57 099	39 385	17 715	11 687	4 897	13 754	12 936	2 397	998	668	1 527	8 236
1ST QUARTER . . .	56 479	35 253	21 226	10 059	3 404	16 658	13 863	2 405	928	671	1 906	6 585
1979:												
4TH QUARTER . . .	59 461	32 241	27 220	10 331	2 673	23 008	12 756	2 583	955	642	1 134	5 379
3D QUARTER . . .	48 357	30 602	17 755	9 696	2 507	14 028	12 022	2 443	983	619	1 065	4 994
2D QUARTER . . .	52 327	35 831	16 496	10 175	4 488	13 088	11 935	2 475	989	676	1 539	6 962
1ST QUARTER . . .	51 143	31 670	19 473	8 621	3 293	15 422	12 438	2 449	892	624	1 840	5 564
1978:												
4TH QUARTER . . .	53 858	28 780	25 078	9 089	2 141	21 374	11 526	2 511	942	634	1 026	4 615
3D QUARTER . . .	45 843	28 361	17 482	8 748	2 172	13 975	10 893	2 574	948	614	1 066	4 853
2D QUARTER . . .	51 257	33 313	17 944	9 798	3 837	14 776	10 896	2 418	991	630	1 513	6 398
1ST QUARTER . . .	47 347	28 767	18 580	7 870	2 987	14 869	10 984	2 277	899	586	1 754	5 121
<b>12 MONTHS ENDING</b>												
JUNE 1983 . . .	283 766	170 937	112 829	55 478	13 219	90 093	64 588	10 842	4 197	2 969	6 797	35 583
MARCH 1983 . . .	279 404	167 466	111 938	54 174	13 251	89 640	62 862	10 721	4 159	2 933	6 677	34 987
DECEMBER 1982 . . .	274 492	165 335	109 157	52 870	13 521	87 154	61 910	10 654	4 212	2 909	6 712	34 550
SEPTEMBER 1982 . . .	271 132	163 586	107 546	51 976	13 871	85 799	61 196	10 642	4 143	2 920	6 586	33 999
JUNE 1982 . . .	266 964	162 198	104 766	50 989	13 972	83 549	60 737	10 549	4 088	2 885	6 475	33 720
MARCH 1982 . . .	261 463	160 127	101 336	50 235	14 305	80 423	59 648	10 324	4 106	2 869	6 290	33 263
DECEMBER 1981 . . .	256 308	157 589	98 719	48 884	14 469	78 352	58 607	10 229	4 054	2 862	6 267	32 584
SEPTEMBER 1981 . . .	249 061	94 974	47 453	14 360	75 238	57 191	10 076	4 053	2 791	6 150	51 749	
JUNE 1981 . . .	243 157	149 788	93 369	46 241	14 168	74 218	55 515	9 846	4 030	2 767	6 026	30 346
MARCH 1981 . . .	235 704	145 168	90 537	44 530	14 091	72 330	53 789	9 780	3 960	2 695	5 846	28 683
DECEMBER 1980 . . .	230 319	142 682	87 638	43 604	13 790	70 054	53 134	9 761	3 955	2 670	5 886	27 465
SEPTEMBER 1980 . . .	225 180	139 963	85 218	42 722	13 718	67 991	52 330	9 809	3 896	2 635	5 820	26 260
JUNE 1980 . . .	221 396	137 481	83 916	41 773	13 481	67 448	51 577	9 828	3 864	2 600	5 632	25 194
MARCH 1980 . . .	216 624	133 927	82 697	40 261	13 072	66 782	50 576	9 906	3 855	2 608	5 644	23 920
DECEMBER 1979 . . .	211 288	130 344	80 944	38 823	12 961	65 546	49 151	9 950	3 819	2 561	5 578	22 899
SEPTEMBER 1979 . . .	205 685	126 883	78 802	37 581	12 429	63 912	47 921	9 878	3 806	2 553	5 470	22 135
JUNE 1979 . . .	203 171	124 642	78 529	36 635	12 094	63 859	46 792	10 009	3 771	2 548	5 471	21 994
MARCH 1979 . . .	202 101	122 124	79 977	36 256	11 443	65 547	45 753	9 952	3 773	2 502	5 445	21 430
DECEMBER 1978 . . .	198 305	119 221	79 084	35 505	11 137	64 994	44 299	9 780	3 780	2 464	5 359	20 987
SEPTEMBER 1978 . . .	196 959	116 081	80 878	34 309	10 919	67 294	42 698	9 673	3 763	2 431	5 263	20 609
JUNE 1978 . . .	192 285	112 966	79 319	33 211	10 711	66 006	41 458	9 544	3 770	2 394	5 149	20 042
MARCH 1978 . . .	186 935	108 843	78 092	31 435	10 146	65 185	40 219	9 467	3 724	2 359	5 040	19 360

Note: Because of rounding, detail may not add to total. Property tax amounts are estimates subject to sampling variation. Of the nonproperty tax revenue shown, about 95 percent pertains to governments directly subject to survey for this report, with the remainder imputed mainly from findings of annual surveys for fiscal 1981-82. Verification of 12-month totals with government officials has resulted in minor revisions for prior periods. Prior quarterly data changes of less than one percent have been made without specific notation. See text discussion of "Sources of Data and Limitations".

<sup>1</sup>Local government collections are included with "Individual income."<sup>2</sup>Revised; corrections have been carried through to total columns but have not been noted. Revisions resulted from correction of estimated amounts with actual data and some changes in imputation procedures for the period extending from the third quarter 1980 to the first quarter 1983.

## QUARTERLY TAX REPORT

**Table 4. National Totals of State and Local Tax Revenue, by Level of Government and by Type of Tax:**  
**Second Quarter of 1983 and Prior Periods**

(Data adjusted for seasonal variations)

Period	Total	Level of tax-imposing government		Type of tax							
		State <sup>1</sup>	Local <sup>1</sup>	Property	General sales and gross receipts	Motor fuel sales	Individual income	Corporation net income	Motor vehicle and operators' licenses	All other	
AMOUNT (MILLIONS OF DOLLARS)											
QUARTERS											
1983:											
2D QUARTER . . .	73 516	44 096	29 088	23 322	17 217	2 827	14 224	3 307	1 816	10 803	
1ST QUARTER . . .	71 791	42 506	29 110	23 437	16 048	2 689	14 332	3 170	1 503	10 612	
1982:											
4TH QUARTER . . .	69 532	42 370	27 319	21 779	15 781	2 629	13 633	3 204	1 766	10 740	
3D QUARTER . . .	69 173	41 700	27 535	21 804	15 483	2 699	13 262	3 583	1 768	10 574	
2D QUARTER . . .	68 737	41 031	28 105	22 184	15 553	2 707	13 020	3 328	1 714	10 231	
1ST QUARTER . . .	66 800	40 307	26 388	20 987	15 098	2 616	12 970	3 419	1 519	10 191	
1981:											
4TH QUARTER . . .	66 605	40 583	26 051	20 807	15 064	2 621	12 728	3 667	1 621	10 097	
3D QUARTER . . .	64 349	40 215	24 205	18 973	14 996	2 604	12 244	3 722	1 651	10 159	
2D QUARTER . . .	63 216	39 201	24 100	18 931	14 527	2 484	12 312	3 567	1 550	9 845	
1ST QUARTER . . .	61 705	37 667	23 941	19 127	14 042	2 513	11 572	3 546	1 474	9 431	
1980:											
4TH QUARTER . . .	60 025	36 980	23 049	18 419	13 656	2 477	11 277	3 559	1 495	9 142	
3D QUARTER . . .	57 880	35 606	22 273	17 702	13 234	2 374	11 006	3 493	1 528	8 543	
2D QUARTER . . .	55 732	35 081	20 749	16 509	12 865	2 419	10 720	3 516	1 386	8 317	
1ST QUARTER . . .	56 436	35 053	21 275	17 120	13 364	2 492	10 608	3 213	1 472	8 167	
1979:											
4TH QUARTER . . .	55 291	34 236	21 056	16 799	12 868	2 534	10 381	3 511	1 445	7 753	
3D QUARTER . . .	53 718	32 973	20 709	17 026	12 435	2 386	10 063	3 208	1 327	7 273	
2D QUARTER . . .	51 072	31 891	19 270	15 488	11 934	2 493	9 295	3 227	1 401	7 234	
1ST QUARTER . . .	51 256	31 304	19 798	16 216	11 918	2 544	9 090	3 061	1 373	7 054	
PERCENT CHANGE FROM PREVIOUS QUARTER											
1983:											
2D QUARTER . . .	2.4	3.7	-.1	-.5	7.3	5.1	-.8	4.3	20.8	1.8	
1ST QUARTER . . .	3.2	.3	6.6	7.6	1.7	2.3	5.1	-1.0	-14.9	-1.2	
1982:											
4TH QUARTER . . .	.5	1.6	-.8	-.1	1.9	-2.6	2.8	-10.6	-.1	1.6	
3D QUARTER . . .	.6	1.6	-2.0	-1.7	-.4	-.3	1.9	7.7	3.2	3.5	
2D QUARTER . . .	2.9	1.8	6.5	5.7	3.0	3.5	.4	-2.7	12.8	.4	
1ST QUARTER . . .	.3	-.7	1.3	.9	.2	-.2	1.9	-6.8	-6.3	.9	
1981:											
4TH QUARTER . . .	3.5	.9	7.6	9.7	.5	.6	4.0	-1.5	-1.9	-.6	
3D QUARTER . . .	1.8	2.6	.4	.2	3.2	4.8	-.6	4.3	6.5	3.2	
2D QUARTER . . .	2.4	4.1	.7	-1.0	3.5	-1.2	6.4	.6	5.1	4.4	
1ST QUARTER . . .	2.8	1.9	3.9	3.8	2.8	1.5	2.6	-.4	-1.4	3.2	
1980:											
4TH QUARTER . . .	3.7	3.9	3.5	4.1	3.2	4.3	2.5	1.9	-2.1	7.0	
3D QUARTER . . .	3.9	1.5	7.3	7.2	2.9	-1.9	2.7	-.6	10.2	2.7	
2D QUARTER . . .	-1.2	.1	-2.5	-3.6	-3.7	-2.9	1.1	9.4	-5.8	1.8	
1ST QUARTER . . .	2.1	2.4	1.0	1.9	3.9	-1.6	2.2	-8.5	2.0	5.3	
1979:											
4TH QUARTER . . .	2.9	3.8	1.7	-1.3	3.5	6.2	3.2	9.4	9.4	6.6	
3D QUARTER . . .	5.2	3.4	7.4	9.9	4.2	-4.3	8.5	-.6	-5.3	.5	
2D QUARTER . . .	-.4	1.8	-2.7	-4.4	.1	-2.0	2.3	5.4	2.0	2.6	
1ST QUARTER . . .	2.9	1.9	3.3	5.1	2.5	3.1	-.5	7.3	2.1	1.8	

<sup>1</sup>Total tax collections are obtained by summing the seasonally adjusted collections by type of tax. State and local government adjusted tax collections, when summed, differ slightly from the totals shown. This results from differences in the level of precision used during computation as well as from the seasonal adjustment method applied.

**Table 5. Local Collections of Property Taxes in Selected Local Areas: 12 Months Ended June 1983  
and Prior Periods**

(Dollar amounts in millions)

Area	Area popu- lation, 1980 <sup>1</sup>	Collections, 12 months ended June			Area	Area popu- lation, 1980 <sup>1</sup>	Collections, 12 months ended June		
		1983	1982	Percent change			1983	1982	Percent change
<b>ALABAMA</b>									
JEFFERSON COUNTY . . . . .	671 197	110.7	78.8	2 40.5	POLK COUNTY . . . . .	303 170	162.6	147.7	10.1
MOBILE COUNTY . . . . .	364 379	50.7	43.3	17.1	KANSAS				
<b>ARIZONA</b>									
MARICOPA COUNTY . . . . .	1 508 030	462.1	447.9	3.2	SEDWICK COUNTY . . . . .	366 531	167.7	160.1	4.7
PIMA COUNTY . . . . .	531 263	188.3	190.6	-1.2	KENTUCKY				
<b>ARKANSAS</b>									
PULASKI COUNTY . . . . .	340 613	71.3	71.7	-.6	LOUISIANA				
<b>CALIFORNIA</b>									
ALAMEDA COUNTY . . . . .	1 105 379	347.7	307.5	13.1	EAST BATON ROUGE PARISH . . . . .	366 164	31.7	47.7	2 -33.5
CONTRA COSTA COUNTY . . . . .	657 252	308.0	276.2	11.5	JEFFERSON PARISH . . . . .	454 592	85.2	77.5	9.9
FRESNO COUNTY . . . . .	515 013	172.0	156.0	10.3	ORLEANS PARISH . . . . .	557 482	109.3	95.6	14.3
KERN COUNTY . . . . .	403 089	257.7	247.8	4.0	MARYLAND				
LOS ANGELES COUNTY . . . . .	7 477 657	2 238.7	2 148.4	4.2	ANNE ARUNDEL COUNTY . . . . .	370 775	106.6	106.0	.6
MONTEREY COUNTY . . . . .	290 444	96.2	89.5	7.5	BALTIMORE CITY . . . . .	786 775	249.6	249.3	1
ORANGE COUNTY . . . . .	1 931 570	796.6	612.0	30.2	BALTIMORE COUNTY . . . . .	655 615	219.9	209.8	4.8
RIVERSIDE COUNTY . . . . .	663 923	267.6	222.4	20.3	MONTGOMERY COUNTY . . . . .	579 053	369.0	330.8	11.5
SACRAMENTO COUNTY . . . . .	783 381	218.9	208.5	5.0	PRINCE GEORGES COUNTY . . . . .	665 071	229.2	215.2	6.5
SAN BERNARDINO COUNTY . . . . .	893 157	268.1	248.0	8.1	MASSACHUSETTS				
SAN DIEGO COUNTY . . . . .	1 861 846	616.9	567.2	8.8	BRISTOL COUNTY . . . . .	474 641	156.5	174.8	-10.5
SAN FRANCISCO COUNTY . . . . .	678 974	253.0	232.8	8.7	ESSEX COUNTY . . . . .	633 632	324.3	324.0	3.2
SAN JOAQUIN COUNTY . . . . .	347 342	106.2	100.2	6.0	HAMPTON COUNTY . . . . .	443 018	138.5	159.0	-12.9
SAN MATEO COUNTY . . . . .	588 164	297.4	255.8	16.3	MIDDLESEX COUNTY . . . . .	1 367 034	833.1	744.9	11.8
SANTA BARBARA COUNTY . . . . .	298 660	113.3	101.9	11.2	NORFOLK COUNTY . . . . .	606 587	404.0	365.1	10.7
SANTA CLARA COUNTY . . . . .	1 295 071	553.0	507.2	9.0	PLYMOUTH COUNTY . . . . .	405 437	170.9	188.3	-9.2
VENTURA COUNTY . . . . .	529 899	(NA)	190.2	(NA)	SUFFOLK COUNTY . . . . .	650 142	376.7	(NA)	(NA)
<b>COLORADO</b>									
DENVER COUNTY . . . . .	491 396	227.5	214.2	6.2	WORCESTER COUNTY . . . . .	646 352	249.6	259.5	-3.8
EL PASO COUNTY . . . . .	309 424	114.2	97.5	17.1	MICHIGAN				
JEFFERSON COUNTY . . . . .	371 741	166.1	154.8	7.3	GENESEE COUNTY . . . . .	450 449	240.5	225.2	6.8
<b>CONNECTICUT</b>									
FAIRFIELD COUNTY . . . . .	807 143	560.4	558.0	.4	INGHAM COUNTY . . . . .	272 437	162.6	139.3	16.7
HARTFORD COUNTY . . . . .	807 766	532.1	470.5	13.1	KENT COUNTY . . . . .	444 506	212.0	189.3	12.0
NEW HAVEN COUNTY . . . . .	761 337	427.9	393.6	8.7	MACOMB COUNTY . . . . .	694 600	453.7	432.8	4.8
<b>DELAWARE</b>									
NEW CASTLE COUNTY . . . . .	398 115	93.6	91.8	2.0	OAKLAND COUNTY . . . . .	1 011 793	809.2	750.6	7.8
<b>DISTRICT OF COLUMBIA</b>									
WASHINGTON, D.C. . . . .	637 651	382.2	307.6	24.3	WASHTENAW COUNTY . . . . .	264 748	209.0	196.0	6.6
<b>FLORIDA</b>									
BROWARD COUNTY . . . . .	1 014 043	542.8	462.2	17.4	WAYNE COUNTY . . . . .	2 337 240	1 186.4	1 144.6	3.7
DADE COUNTY . . . . .	1 625 979	802.2	769.9	4.2	MINNESOTA				
DUVAL COUNTY . . . . .	570 981	122.1	150.3	2 -18.8	GENESEE COUNTY . . . . .	450 449	240.5	225.2	6.8
HILLSBOROUGH COUNTY . . . . .	646 960	65.6	189.9	2 -65.5	INGHAM COUNTY . . . . .	272 437	162.6	139.3	16.7
ORANGE COUNTY . . . . .	471 660	159.5	149.4	6.8	KENT COUNTY . . . . .	444 506	212.0	189.3	12.0
PALM BEACH COUNTY . . . . .	573 125	147.5	310.2	2 -52.5	MACOMB COUNTY . . . . .	694 600	453.7	432.8	4.8
PINELLAS COUNTY . . . . .	728 409	241.4	227.0	6.3	OAKLAND COUNTY . . . . .	1 011 793	809.2	750.6	7.8
POLK COUNTY . . . . .	321 652	83.5	81.1	3.0	WASHTENAW COUNTY . . . . .	264 748	209.0	196.0	6.6
<b>GEORGIA</b>									
DE KALB COUNTY . . . . .	483 024	176.7	150.0	17.8	MISSOURI				
FULTON COUNTY . . . . .	589 904	378.6	316.4	19.7	DOUGLAS COUNTY . . . . .	397 884	196.2	179.0	9.6
<b>HAWAII</b>									
HONOLULU COUNTY . . . . .	762 874	202.7	186.9	8.5	NEVADA				
<b>ILLINOIS</b>									
COOK COUNTY . . . . .	5 253 190	2 725.5	2 537.3	7.4	CLARK COUNTY . . . . .	461 816	77.1	100.2	2 -23.1
DU PAGE COUNTY . . . . .	658 177	436.2	362.5	20.3	NEW JERSEY				
KANE COUNTY . . . . .	278 405	130.1	149.6	2 -13.0	BERGEN COUNTY . . . . .	845 385	647.4	585.7	10.5
LAKE COUNTY . . . . .	440 372	291.6	330.5	-11.8	BURLINGTON COUNTY . . . . .	362 542	169.5	149.5	13.4
ST CLAIR COUNTY . . . . .	265 469	60.2	56.0	7.5	CAMDEN COUNTY . . . . .	471 650	266.2	244.1	9.1
WILL COUNTY . . . . .	324 460	226.3	94.5	2 -139.5	HUDSON COUNTY . . . . .	850 451	509.5	491.4	3.7
<b>INDIANA</b>									
ALLEN COUNTY . . . . .	294 335	97.3	92.0	5.8	MERCER COUNTY . . . . .	556 972	281.1	277.6	1.3
LAKE COUNTY . . . . .	522 965	224.4	215.2	4.3	MIDDLESEX COUNTY . . . . .	307 863	202.3	189.4	6.8
MARION COUNTY . . . . .	765 233	(NA)	(NA)	(NA)	MONMOUTH COUNTY . . . . .	595 893	397.8	362.0	9.9
<b>ILLINOIS</b>									
MORRIS COUNTY . . . . .	407 630	326.0	346 038	230.9	MORRIS COUNTY . . . . .	503 173	326.9	290.7	12.5
OCEAN COUNTY . . . . .	346 038	230.9	447 585	221.2	OCEAN COUNTY . . . . .	407 630	326.0	298.0	9.4
PASSAIC COUNTY . . . . .	447 585	221.2	504 094	335.3	PASSAIC COUNTY . . . . .	407 630	326.0	298.0	15.3
UNION COUNTY . . . . .	504 094	335.3	504 094	303.9	UNION COUNTY . . . . .	504 094	335.3	303.9	10.3

See footnotes at end of table.

## QUARTERLY TAX REPORT

**Table 5. Local Collections of Property Taxes in Selected Local Areas: 12 Months Ended June 1983  
and Prior Periods—Continued**

(Dollar amounts in millions)

Area	Area popu- lation, 1980 <sup>1</sup>	Collections, 12 months ended June			Area	Area popu- lation, 1980 <sup>1</sup>	Collections, 12 months ended June		
		1983	1982	Percent change			1983	1982	Percent change
<b>NEW MEXICO</b>									
BERNALILLO COUNTY . . . . .	419 700	90.9	95.4	-4.7	PENNSYLVANIA--CONTINUED				
NEW YORK					LUZERNE COUNTY . . . . .	343 079	64.0	62.5	2.4
ALBANY COUNTY . . . . .	285 909	130.3	121.6	7.2	MONTGOMERY COUNTY . . . . .	643 621	293.8	292.3	.5
ERIE COUNTY . . . . .	1 015 472	524.7	481.7	8.9	PHILADELPHIA COUNTY . . . . .	1 688 210	426.5	433.6	-1.6
MONROE COUNTY . . . . .	702 238	386.6	360.1	7.4	WESTMORELAND COUNTY . . . . .	392 294	117.9	109.0	8.2
NASSAU COUNTY . . . . .	1 321 582	1 500.8	1 381.7	8.6	YORK COUNTY . . . . .	312 963	72.7	74.6	-2.5
NEW YORK CITY . . . . .	7 071 030	3 425.7	3 593.7	-4.7	RHODE ISLAND				
ONEIDA COUNTY . . . . .	253 466	141.3	111.0	27.3	PROVIDENCE COUNTY . . . . .	571 349	291.2	266.3	9.4
ONONDAGA COUNTY . . . . .	463 324	277.5	235.8	17.7	SOUTH CAROLINA				
SUFFOLK COUNTY . . . . .	1 284 231	1 576.5	1 327.5	18.8	CHARLESTON COUNTY . . . . .	277 308	84.1	81.2	3.6
WESTCHESTER COUNTY . . . . .	866 599	917.9	816.9	12.4	GREENVILLE COUNTY . . . . .	287 913	79.8	75.7	5.4
<b>NORTH CAROLINA</b>									
GUILFORD COUNTY . . . . .	317 154	97.7	91.0	7.4	RICHLAND COUNTY . . . . .	267 823	50.3	50.2	.2
MECKLENBURG COUNTY . . . . .	404 270	165.7	156.2	6.1	TENNESSEE				
WAKE COUNTY . . . . .	300 833	99.4	89.4	11.2	DAVIDSON COUNTY . . . . .	477 811	129.5	123.4	4.9
<b>OHIO</b>									
CUYAHOGA COUNTY . . . . .	1 498 295	713.9	681.0	4.8	HAMILTON COUNTY . . . . .	287 740	80.7	77.5	4.1
FRANKLIN COUNTY . . . . .	869 109	317.2	305.6	3.8	KNOX COUNTY . . . . .	319 694	85.0	78.2	8.7
HAMILTON COUNTY . . . . .	873 136	384.1	342.0	12.3	SHELBY COUNTY . . . . .	777 113	241.2	225.5	7.0
LORAIN COUNTY . . . . .	274 909	127.6	88.4	24.3	TEXAS				
LUCAS COUNTY . . . . .	471 741	188.0	180.5	4.2	BEXAR COUNTY . . . . .	988 800	228.3	216.2	5.6
MAHONING COUNTY . . . . .	289 487	77.5	74.2	4.4	DALLAS COUNTY . . . . .	1 556 549	803.8	696.7	15.4
MONTGOMERY COUNTY . . . . .	571 697	215.5	202.2	6.6	EL PASO COUNTY . . . . .	479 899	124.1	121.1	2.5
STARK COUNTY . . . . .	378 823	111.7	103.5	7.9	HARRIS COUNTY . . . . .	2 409 544	1 386.2	1 205.2	15.0
SUMMIT COUNTY . . . . .	524 472	195.1	243.0	2-19.7	TARRANT COUNTY . . . . .	860 880	204.6	181.2	12.9
<b>OKLAHOMA</b>									
OKLAHOMA COUNTY . . . . .	568 933	139.4	118.9	17.2	TRAVIS COUNTY . . . . .	419 335	184.7	156.4	18.1
TULSA COUNTY . . . . .	470 593	135.1	122.1	10.6	UTAH				
<b>OREGON</b>									
MULTNOMAH COUNTY . . . . .	562 640	353.9	315.1	12.3	SALT LAKE COUNTY . . . . .	619 066	225.5	211.5	6.6
<b>PENNSYLVANIA</b>									
ALLEGHENY COUNTY . . . . .	1 450 085	623.5	563.2	10.7	VIRGINIA				
BERKS COUNTY . . . . .	312 509	82.9	76.3	8.7	FAIRFAX COUNTY . . . . .	596 901	412.8	372.0	11.0
BUCKS COUNTY . . . . .	479 211	239.9	218.6	9.7	NORFOLK CITY . . . . .	266 979	73.4	55.7	231.8
CHESTER COUNTY . . . . .	316 660	83.9	67.4	24.5	WASHINGTON				
DELAWARE COUNTY . . . . .	555 007	187.7	180.5	4.0	KING COUNTY . . . . .	1 269 749	508.0	443.0	14.7
ERIE COUNTY . . . . .	279 780	100.5	88.3	13.8	PIERCE COUNTY . . . . .	485 643	135.2	121.9	10.9
LANCASTER COUNTY . . . . .	362 346	62.4	48.8	27.9	SNOHOMISH COUNTY . . . . .	337 016	105.9	91.6	15.6
LEHIGH COUNTY . . . . .	273 582	98.0	108.5	-9.7	SPokane COUNTY . . . . .	341 835	83.4	76.8	8.6
<b>WISCONSIN</b>									
DANE COUNTY . . . . .					DANE COUNTY . . . . .	323 545	165.0	154.8	6.6
MILWAUKEE COUNTY . . . . .					MILWAUKEE COUNTY . . . . .	964 988	581.3	527.0	10.3
WAUKESHA COUNTY . . . . .					WAUKESHA COUNTY . . . . .	280 326	174.3	156.7	11.2

Note: For areas shown, amounts are based on a mail canvass of all local tax collecting governments with imputations for nonrespondent units. See text discussion of "Sources of Data and Limitations."

NA Not available.

<sup>1</sup>Population data are from the 1980 Decennial Census.<sup>2</sup>Reflects change in collection cycle.

Table 6. Collections of Selected State Taxes, Second Quarter of 1983 and Prior Periods

State	Total tax collections <sup>1</sup>					General sales and gross receipts				
	2d quarter 1983 (thousand dollars)	12-month periods				2d quarter 1983 (thousand dollars)	12-month periods			
		Year ended June 1983 (thousand dollars)	Percent change from--		Year ended March 1983	Year ended June 1982	Year ended June 1983 (thousand dollars)	Percent change from--		Year ended March 1983
UNITED STATES, TOTAL <sup>2</sup>	49 546 512	170 936 022	2.1	5.4	14 624 340	53 320 329	2.5	5.7		
ALABAMA	571 935	2 365 201	3.9	6.0	168 212	647 138	1.5	3.7		
ALASKA	654 182	2 038 615	-2.0	-20.0	(X)	(X)	(X)	(X)		
ARIZONA	642 958	2 026 092	4.1	8.8	250 122	845 306	6.4	5.5		
ARKANSAS	353 487	1 331 946	1.6	5.8	112 857	437 508	1.7	4.3		
CALIFORNIA	6 331 970	22 265 194	.7	2.0	2 210 211	7 766 552	2.8	.6		
COLORADO	475 901	1 748 507	2.2	4.7	152 931	614 296	-.7	-.1		
CONNECTICUT	882 657	2 555 202	2.8	9.4	286 879	1 104 903	2.8	10.0		
DELAWARE	190 610	636 796	3.2	6.9	(X)	(X)	(X)	(X)		
FLORIDA	1 824 086	6 196 096	3.0	10.6	905 411	3 343 827	3.5	19.2		
GEORGIA	1 045 103	3 523 239	2.5	7.4	321 813	1 182 822	3.3	8.5		
HAWAII	287 376	1 150 475	4.7	7.9	159 435	601 126	2.0	4.2		
IDAHO	180 721	586 443	2.6	1.6	51 823	165 402	11.0	13.1		
ILLINOIS	1 971 846	7 442 833	-.6	-.2	586 067	2 394 072	1.5	2.6		
INDIANA	986 365	3 198 601	3.0	4.7	466 562	1 521 845	1.5	.8		
IOWA	554 566	2 019 382	1.5	1.1	163 598	572 476	6.7	9.4		
KANSAS	501 863	1 568 488	8.0	8.5	142 465	498 494	5.4	5.9		
KENTUCKY	658 616	2 607 281	.5	4.7	172 098	700 406	-.3	2.6		
LOUISIANA	842 563	3 051 799	.3	-2.2	213 624	846 833	-2.0	-8.6		
MAINE	218 405	777 308	1.2	6.4	67 494	270 307	2.8	8.6		
MARYLAND	1 288 521	3 468 372	4.0	8.5	299 528	865 086	3.5	8.5		
MASSACHUSETTS	1 517 153	5 153 284	2.9	7.2	292 643	1 051 707	5.4	14.6		
MICHIGAN	1 652 176	6 576 745	2.1	5.5	469 619	1 894 380	1.7	1.9		
MINNESOTA	1 264 749	4 317 886	8.4	13.8	297 761	992 380	5.8	13.4		
MISSISSIPPI	355 293	1 539 252	1.3	5.0	177 021	752 130	-1.8	-2.2		
MISSOURI	855 734	2 638 106	7.1	14.0	302 830	984 872	9.1	17.4		
MONTANA	169 307	513 813	2.0	-3.0	(X)	(X)	(X)	(X)		
NEBRASKA	278 048	944 233	4.7	9.3	92 606	327 007	5.4	12.2		
NEVADA	247 846	756 009	5.6	-.8	97 911	353 742	-1.3	-8.6		
NEW HAMPSHIRE	109 520	329 458	-.4	1.2	(X)	(X)	(X)	(X)		
NEW JERSEY	1 946 473	6 121 639	4.8	9.8	510 032	1 659 059	9.1	20.3		
NEW MEXICO	287 319	1 166 183	-1.1	-4.9	117 014	480 351	-4.0	-10.0		
NEW YORK <sup>3</sup>	3 817 438	16 690 761	3.0	10.2	726 259	3 567 151	1.0	9.3		
NORTH CAROLINA	1 022 109	4 026 428	1.6	6.3	218 412	825 728	2.3	5.9		
NORTH DAKOTA	145 307	525 538	1.0	-1.7	31 169	146 376	.1	-.4		
OHIO	2 084 807	6 749 060	4.9	16.7	509 979	2 004 587	.4	10.2		
OKLAHOMA	673 891	2 643 032	-3.8	-2.5	96 762	409 119	-5.6	-15.1		
OREGON	541 373	1 781 340	2.3	14.7	(X)	(X)	(X)	(X)		
PENNSYLVANIA	3 472 709	8 506 344	1.5	3.8	746 648	2 365 058	2.2	6.1		
RHODE ISLAND	234 052	726 837	.5	5.9	57 394	211 796	2.6	6.6		
SOUTH CAROLINA	564 044	2 107 237	4.1	7.6	187 981	691 575	3.4	7.0		
SOUTH DAKOTA	71 106	317 963	2.4	-1.7	36 314	169 784	.3	-5.0		
TENNESSEE	612 460	2 246 496	.9	4.5	300 941	1 177 229	.9	5.3		
TEXAS	2 702 267	8 982 656	.8	-.6	805 884	3 314 360	-1.1	-4.0		
UTAH	307 812	984 402	2.2	3.3	98 032	391 339	.5	1.0		
VERMONT	102 345	357 714	1.7	8.2	15 314	66 709	6.7	37.7		
VIRGINIA	1 028 608	3 544 071	1.1	8.8	185 929	721 580	2.6	7.6		
WASHINGTON	1 444 366	4 034 986	5.3	16.3	1 004 010	2 477 947	14.6	31.0		
WEST VIRGINIA	394 491	1 462 062	-.5	-.3	177 338	744 412	-3.3	-4.3		
WISCONSIN	1 115 259	3 889 539	-4.2	-.4	299 651	974 293	-5.7	1.4		
WYOMING	64 719	745 068	-2.2	-1.2	37 756	187 259	-8.9	-17.6		
EXHIBIT: DISTRICT OF COLUMBIA	328 402	1 291 522	2.5	8.2	75 688	271 731	4.0	6.3		

See footnotes at end of table.

## QUARTERLY TAX REPORT

Table 6. Collections of Selected State Taxes, Second Quarter of 1983 and Prior Periods—Continued

State	Motor fuel sales					Tobacco product sales				
	2d quarter 1983 (thousand dollars)	12-month periods				2d quarter 1983 (thousand dollars)	12-month periods			
		Year ended June 1983 (thousand dollars)	Percent change from--		Year ended March 1983	Year ended June 1982	Year ended June 1983 (thousand dollars)	Percent change from--		Year ended March 1983
UNITED STATES, TOTAL <sup>2</sup> . . . . .	2 769 865	10 700 725	1.1	2.6	1 044 118	4 036 877	.8	2.3		
ALABAMA . . . . .	61 500	237 057	.4	-.4	17 363	69 622	-.1	-.3		
ALASKA . . . . .	-807	35 130	-19.1	16.0	1 304	5 289	-.6	7.8		
ARIZONA . . . . .	40 632	151 780	7.5	24.1	11 189	42 205	3.5	3.5		
ARKANSAS . . . . .	33 260	131 153	-.3	-.9	15 013	55 236	3.8	6.9		
CALIFORNIA . . . . .	269 361	930 749	7.9	11.4	59 942	262 351	-3.9	-5.7		
COLORADO . . . . .	34 378	142 819	-.1	3.6	9 167	36 940	-.7	-1.2		
CONNECTICUT . . . . .	45 602	159 851	5.6	7.2	17 886	73 671	-.9	-1.0		
DELAWARE . . . . .	16 108	44 092	8.5	25.0	3 512	12 335	2.3	-2.3		
FLORIDA . . . . .	131 434	453 832	3.9	5.1	70 717	275 294	-.6	1.9		
GEORGIA . . . . .	89 696	353 378	.3	.4	28 129	85 596	-.6	-		
HAWAII.. . . . .	8 616	33 760	.1	1.7	4 471	17 607	5.1	25.7		
IDAHO. . . . .	12 100	51 797	-2.2	-7.0	2 098	8 277	.8	.5		
ILLINOIS . . . . .	92 133	361 415	-	-.9	42 127	173 283	-.5	-.4		
INDIANA. . . . .	80 229	316 935	-	10.6	18 491	78 591	-1.4	-8.0		
IOWA . . . . .	44 370	188 371	1.1	4.6	15 751	60 683	-.7	-.6		
KANSAS . . . . .	29 557	115 179	-.3	-1.1	8 116	33 480	-1.2	-1.1		
KENTUCKY . . . . .	51 214	197 658	.5	-2.4	5 358	20 144	-2.8	-7.7		
LOUISIANA. . . . .	49 243	188 528	.8	-1.0	16 361	61 607	-.3	-5.7		
MAINE. . . . .	16 690	55 439	9.9	11.8	5 996	23 987	-.9	-2.7		
MARYLAND . . . . .	62 080	233 405	4.1	21.5	20 849	68 640	.8	-2.3		
MASSACHUSETTS. . . . .	64 969	250 441	-5.4	-7.0	34 538	142 894	2.8	-1.7		
MICHIGAN . . . . .	117 224	436 324	2.8	1.5	30 390	127 284	-2.5	-7.9		
MINNESOTA. . . . .	60 003	262 022	1.5	1.2	20 951	85 005	-.7	-4.1		
MISSISSIPPI. . . . .	23 856	117 160	-.6	17.2	9 074	35 066	.3	-		
MISSOURI . . . . .	48 369	194 289	.2	.4	19 972	77 956	6.8	27.8		
MONTANA. . . . .	11 697	48 889	1.7	-1.1	2 874	11 161	-.3	-5.0		
NEBRASKA . . . . .	29 802	119 751	-1.2	-4.7	7 469	29 935	.6	17.7		
NEVADA . . . . .	16 879	61 577	3.6	6.7	4 457	14 303	9.8	7.1		
NEW HAMPSHIRE. . . . .	17 378	60 994	-.5	1.9	6 540	25 515	.4	-2.8		
NEW JERSEY . . . . .	74 460	288 981	-.5	.4	55 208	214 543	4.0	20.9		
NEW MEXICO . . . . .	24 604	93 507	2.0	7.7	3 657	15 032	.6	2.6		
NEW YORK . . . . .	103 283	438 534	.4	-2.8	111 785	359 412	8.6	7.4		
NORTH CAROLINA . . . . .	99 048	379 476	.2	2.0	4 439	17 509	-1.1	-4.2		
NORTH DAKOTA . . . . .	10 166	36 991	2.8	.7	3 325	10 491	9.0	7.9		
OHIO . . . . .	138 718	588 527	.1	11.7	45 540	188 389	-1.0	-5.1		
OKLAHOMA . . . . .	35 349	129 092	.1	-6.3	21 098	85 101	-2.6	-2.1		
OREGON . . . . .	24 722	97 116	.1	5.7	15 181	61 939	2.0	31.6		
PENNSYLVANIA . . . . .	141 975	558 398	.2	-2.6	62 878	250 730	-.2	-1.6		
RHODE ISLAND . . . . .	12 894	44 493	2.5	-8.6	7 203	29 293	-1.3	8.9		
SOUTH CAROLINA . . . . .	50 868	213 909	-2.8	-	7 818	29 671	-.4	-1.7		
SOUTH DAKOTA . . . . .	12 224	54 070	3.0	-1.3	2 666	10 873	-1.3	-2.0		
TENNESSEE. . . . .	69 977	282 934	-.6	1.0	20 354	78 330	-.2	-.1		
TEXAS . . . . .	125 757	483 832	-.4	-2.8	86 303	351 366	-.5	2.0		
UTAH . . . . .	22 159	85 894	.2	2.7	3 716	13 259	4.6	19.0		
VERMONT. . . . .	7 591	28 132	5.0	10.8	2 214	9 566	-1.2	-4.2		
VIRGINIA . . . . .	92 598	320 135	-.6	-1.6	4 394	17 571	-.6	-2.1		
WASHINGTON . . . . .	59 800	240 496	-1.7	-8.0	32 357	103 373	2.8	9.9		
WEST VIRGINIA. . . . .	26 968	103 118	3.3	8.1	8 989	36 445	-1.4	-3.8		
WISCONSIN. . . . .	70 864	260 427	-.2	.8	33 522	134 729	4.1	25.6		
WYOMING. . . . .	8 267	38 888	-1.1	-5.8	1 366	5 298	-4.9	-8.8		
EXHIBIT: DISTRICT OF COLUMBIA . . . . .	5 650	22 945	.1	8.5	2 418	10 040	-2.0	-4.7		

See footnotes at end of table.

Table 6. Collections of Selected State Taxes, Second Quarter of 1983 and Prior Periods—Continued

State	Alcoholic beverage sales					Individual income				
	2d quarter 1983 (thousand dollars)	12-month periods			2d quarter 1983 (thousand dollars)	12-month periods				
		Year ended June 1983 (thousand dollars)	Percent change from--			Year ended March 1983	Year ended June 1982	Year ended June 1983 (thousand dollars)	Percent change from--	
UNITED STATES, TOTAL <sup>2</sup>	735 113	2 756 200	1.2	1.7	13 800 595	49 586 695	2.9	9.3		
ALABAMA	24 170	103 423	-.5	2.1	159 527	603 049	11.1	12.0		
ALASKA	2 254	9 811	2.0	9.3	388	1 539	-10.7	3.4		
ARIZONA	6 134	23 712	1.4	1.6	138 095	471 117	-5.3	7.3		
ARKANSAS	6 272	24 379	.7	4.6	110 251	388 342	3.3	9.8		
CALIFORNIA	33 761	136 172	.1	-3.1	2 072 185	7 649 230	-1.4	2.4		
COLORADO	6 042	24 530	7.2	5.6	180 255	660 546	9.8	19.5		
CONNECTICUT	5 938	26 235	-3.0	1.6	111 617	183 658	29.9	33.4		
DELAWARE	1 316	5 112	-.4	1.5	91 425	313 969	4.6	9.5		
FLORIDA	86 270	316 644	.7	1.2	(X)	(X)	(X)	(X)		
GEORGIA	27 089	101 869	.9	3.4	390 145	1 342 089	3.7	13.5		
HAWAII	2 558	9 299	15.3	20.7	54 182	347 015	13.6	22.6		
IDAHO	2 052	8 090	.8	-.9	66 475	223 773	-1	1.7		
ILLINOIS	17 801	73 390	-.6	-2.6	610 587	2 200 667	-2.4	-1.0		
INDIANA	9 672	33 944	-.1	-1.3	298 577	819 218	9.0	9.4		
IOWA	4 219	16 726	3.0	2.0	192 064	724 127	.5	.4		
KANSAS	8 817	34 598	.4	.6	192 505	530 655	8.4	15.4		
KENTUCKY	12 347	49 407	20.1	195.5	167 343	647 169	1.8	7.7		
LOUISIANA	13 821	55 347	-.6	-2.8	63 489	218 961	11.5	-.5		
MAINE	7 456	27 992	1.5	-1.2	71 424	235 932	.6	12.6		
MARYLAND	9 821	28 983	-	-9.8	529 795	1 458 654	4.4	7.7		
MASSACHUSETTS	20 794	82 964	.5	-2.5	785 656	2 472 277	2.0	6.4		
MICHIGAN	24 132	96 129	-.3	-.9	445 687	2 240 356	.1	10.5		
MINNESOTA	13 004	53 093	-.3	-4.0	544 546	1 977 990	15.7	27.7		
MISSISSIPPI	8 906	33 956	-.9	-2.1	65 719	206 807	16.4	19.8		
MISSOURI	6 165	24 242	-	-3.1	253 474	885 270	7.7	16.4		
MONTANA	4 392	15 069	.1	1.5	45 601	151 784	7.5	5.5		
NEBRASKA	3 649	13 772	-1.0	-.7	84 937	280 660	9.8	23.8		
NEVADA	3 549	11 183	3.5	-5.6	(X)	(X)	(X)	(X)		
NEW HAMPSHIRE	1 556	5 991	2.7	12.0	14 589	16 727	10.7	11.0		
NEW JERSEY	15 020	59 716	.4	1.0	455 115	1 441 220	4.0	10.4		
NEW MEXICO	4 387	17 145	.4	7.7	-8 124	16 628	16.2	16.6		
NEW YORK	38 118	146 242	2.8	1.2	1 926 636	8 503 116	2.7	10.0		
NORTH CAROLINA	29 352	116 942	-.3	.7	389 131	1 550 103	2.2	7.0		
NORTH DAKOTA	1 615	6 426	-1.3	6.7	19 630	35 136	8.9	-.6		
OHIO	18 470	70 358	-.6	-4.5	729 924	1 972 025	20.2	58.6		
OKLAHOMA	10 045	38 469	4-3.3	4-18.5	179 540	651 338	-4.6	1.5		
OREGON	2 825	10 586	.3	-2.3	371 086	1 181 730	5.7	22.0		
PENNSYLVANIA	42 715	135 397	-.2	-4.8	655 591	2 044 541	1.2	3.0		
RHODE ISLAND	2 022	7 615	3.1	2.6	83 062	261 151	5.5	21.1		
SOUTH CAROLINA	32 875	101 393	9.2	10.7	168 175	718 861	6.3	12.0		
SOUTH DAKOTA	2 000	9 546	-2.1	2.9	(X)	(X)	(X)	(X)		
TENNESSEE	14 787	58 237	-.2	2.4	39 047	52 147	16.7	17.3		
TEXAS	74 309	272 576	2.1	1.9	(X)	(X)	(X)	(X)		
UTAH	3 053	11 174	6.4	36.9	108 223	345 805	5.4	4.4		
VERMONT	3 162	14 067	-1.0	-2.7	34 782	113 773	.8	1.1		
VIRGINIA	21 047	78 487	-.6	7.9	388 141	1 551 713	-1.0	7.3		
WASHINGTON	32 330	105 459	1.5	6.9	(X)	(X)	(X)	(X)		
WEST VIRGINIA	1 961	6 724	-1.3	2.6	87 564	308 962	-.2	1.0		
WISCONSIN	10 712	41 391	-1.7	-1.2	432 534	1 586 865	-7.1	-5.9		
WYOMING	351	2 179	19.2	1.1	(X)	(X)	(X)	(X)		
EXHIBIT: DISTRICT OF COLUMBIA	2 055	7 483	2.2	-1.1	95 827	342 819	-.1	2.5		

See footnotes at end of table.

## QUARTERLY TAX REPORT

Table 6. Collections of Selected State Taxes, Second Quarter of 1983 and Prior Periods—Continued

State	Corporation net income				Motor vehicle and operators' license			
	2d quarter 1983 (thousand dollars)	12-month periods			2d quarter 1983 (thousand dollars)	12-month periods		
		Year ended June 1983 (thousand dollars)	Percent change from--	Year ended March 1983	Year ended June 1982	Year ended June 1983 (thousand dollars)	Percent change from--	Year ended March 1983
UNITED STATES, TOTAL <sup>2</sup>	4 608 984	13 218 322	-.2	-5.4	1 909 898	6 385 396	1.9	5.0
ALABAMA	35 457	131 250	7.4	19.8	8 984	41 048	-.5	-.7
ALASKA	132 479	266 343	-	-62.1	3 289	13 110	-13.5	-4.3
ARIZONA	91 041	160 429	41.6	39.8	26 324	106 271	.3	13.3
ARKANSAS	34 034	86 921	-3.5	-5.2	15 662	72 961	3.3	10.5
CALIFORNIA	845 999	2 553 948	-	-3.4	159 536	595 797	-6.8	-2.5
COLORADO	34 066	53 810	-11.6	-39.8	13 346	56 434	-1.0	-3.7
CONNECTICUT	150 509	368 506	-6.0	5.5	28 413	98 087	-.8	7.8
DELAWARE	18 922	29 790	-15.7	-17.6	8 542	27 335	6.2	10.8
FLORIDA	156 992	396 652	2.2	-5.4	83 133	284 030	3.4	4.2
GEORGIA	119 344	239 847	-1.5	-12.0	23 022	64 191	-.5	9.9
HAWAII	11 389	22 024	-19.8	-49.0	2 396	8 775	-.5	3.8
IDAHO	21 569	39 672	-6.9	-13.0	8 472	30 013	-11.0	-28.0
ILLINOIS	212 609	604 495	-.2	-15.4	96 474	377 240	-2.0	-2.5
INDIANA	9 923	139 967	1.8	11.2	42 663	118 413	-4.6	7.5
IOWA	55 677	138 481	-3.0	-5.9	24 417	152 817	.4	1.0
KANSAS	74 493	141 349	49.5	15.3	17 631	73 457	-.1	-1.2
KENTUCKY	66 355	172 118	-2.9	3.2	31 946	80 174	13.6	38.6
LOUISIANA	133 705	317 310	-2.0	8.7	21 903	54 882	2.7	-6.3
MAINE	10 647	33 041	-2.5	-8.4	9 832	38 091	-1.4	5.4
MARYLAND	71 224	148 422	4.7	-.3	38 565	92 420	.9	1.7
MASSACHUSETTS	193 397	660 686	6.8	10.4	26 086	117 146	3.2	4.1
MICHIGAN	296 202	981 347	1.1	3.6	130 030	265 797	27.7	10.2
MINNESOTA	53 054	253 971	-9.4	-21.9	60 743	192 055	6.9	14.6
MISSISSIPPI	6 476	75 249	6.7	15.8	9 873	52 466	.3	8.7
MISSOURI	62 129	118 623	2.3	-3.6	32 488	123 057	4.2	5.7
MONTANA	15 046	35 825	-7.7	-19.7	7 895	25 764	.1	3.4
NEBRASKA	19 643	51 633	12.9	6.5	12 057	47 563	8.8	3.1
NEVADA	(X)	(X)	(X)	(X)	7 444	32 207	-.7	-5.1
NEW HAMPSHIRE	23 723	73 960	-4.2	-7.3	9 228	31 394	-4.5	-4.4
NEW JERSEY	243 790	664 415	1.5	-7.9	68 044	286 127	-5.1	3.2
NEW MEXICO	10 901	61 743	4.7	2.5	7 168	40 624	1.5	-.4
NEW YORK	336 573	1 394 231	3.4	6.7	120 000	373 481	10.8	10.9
NORTH CAROLINA	43 801	306 529	-3.1	10.5	45 678	174 033	2.2	8.6
NORTH DAKOTA	4 066	30 592	-9.3	-18.9	9 453	30 135	-5.7	1.6
OHIO	190 592	415 016	-18.2	-24.3	97 976	308 463	-.2	1.5
OKLAHOMA	41 401	103 241	-12.0	-25.7	49 172	187 839	-1.6	6.9
OREGON	48 690	125 108	-13.7	-.8	28 734	120 204	-.5	7.5
PENNSYLVANIA	414 133	830 103	-5.5	-4.6	163 505	478 805	10.2	18.0
RHODE ISLAND	18 084	43 440	-3.5	-16.9	5 779	22 005	-.5	20.9
SOUTH CAROLINA	31 039	129 180	2.3	-1.8	16 386	45 670	-5.7	2.0
SOUTH DAKOTA	302	824	46.0	-20.8	2 797	16 151	7.5	10.8
TENNESSEE	55 963	203 852	-1.7	-1.4	49 609	119 299	2.4	-.1
TEXAS	(X)	(X)	(X)	(X)	132 156	315 905	-.6	-11.5
UTAH	22 757	31 590	-13.6	-22.8	8 962	30 755	7.2	32.9
VERMONT	7 268	25 398	-5.6	1.8	11 214	29 016	-2.0	-1.6
VIRGINIA	82 955	183 215	2.2	3.5	41 605	161 644	8.4	43.3
WASHINGTON	(X)	(X)	(X)	(X)	30 888	140 318	2.8	27.1
WEST VIRGINIA	24 498	44 739	36.8	30.1	20 480	58 846	2.3	5.9
WISCONSIN	76 067	339 437	1.4	5.2	33 088	141 102	-1.8	-4.2
WYOMING	(X)	(X)	(X)	(X)	6 810	31 979	-1.1	-6.1
EXHIBIT: DISTRICT OF COLUMBIA	26 081	73 958	-3.1	12.6	5 972	18 563	-1.6	1.6

- Represents zero.

X Not applicable.

<sup>1</sup>Includes amounts not separately detailed.<sup>2</sup>The totals exclude amounts reported for the District of Columbia; District of Columbia data appear in this table only for convenient reference to corresponding data for individual State governments and are included as local, rather than State, tax revenue in table 3.<sup>3</sup>Includes taxes collected for the five dependent transportation districts.<sup>4</sup>Reflects change in collection cycle.

## APPENDIX A

### Legal and Administrative Revisions Affecting State Tax Collections

Listed below are some factors which deserve special attention in interpreting trends in the taxes listed in table 6 of this report.

#### ALABAMA

Alcoholic beverage sales tax. Rate increases became effective September 1, 1982.

#### ALASKA

Motor fuel sales tax. Tax collection provisions were amended effective June 4, 1982.

Individual income tax. Major tax credits, effective January 1, 1978, were superseded by a new law repealing the income tax effective retroactively to January 1, 1979. Amounts shown are residual collections.

Corporation net income tax. Oil and gas corporate income tax repealed applicable in 1981. Oil and gas corporations are subject to the graduated corporate net income tax beginning in 1982.

#### ARIZONA

General sales and gross receipts tax. Tax rate increased from 4 to 5 percent effective June 1, 1983.

Motor fuel sales tax. Tax rate increased from 8 to 10 cents per gallon effective July 1, 1982.

Motor vehicle and operators' license tax. Rate increases became effective July 1, 1982.

#### COLORADO

General sales and gross receipts tax. Tax rate increased from 3 to 3.5 percent effective May 1, 1983.

Corporation net income tax. Tax rates decreased applicable starting with the 1982 liability.

#### CONNECTICUT

Motor fuel sales tax. Tax rate increased from 11 to 14 cents per gallon effective April 1, 1983.

Corporation net income tax. Unincorporated business tax was imposed effective July 1, 1981. Also, businesses were required to file estimated tax reports beginning January 1, 1982.

Motor vehicle and operators' license tax. Effective January 1, 1981, automobile registration is required every 2 years.

#### DISTRICT OF COLUMBIA

Motor fuel sales tax. Tax rate increased from 14 to 14.8 cents per gallon effective June 1, 1983.

#### FLORIDA

General sales and gross receipts tax. Tax rate increased from 4 to 5 percent applicable May 1, 1982.

## HAWAII

Alcoholic beverage sales tax. Portion of collections held in escrow pending adjudication.

Individual income tax. Tax credits were allowed for the 1981 tax liability.

Corporation net income tax. Tax credits were allowed for the 1982 tax liability.

## IDAHO

General sales and gross receipts tax. Tax rate increased from 3 to 4 percent effective March 3, 1983, and 4.5 percent effective June 1, 1983.

Motor fuel sales tax. Tax rate increased from 12.5 to 14.5 cents per gallon effective April 14, 1983.

Motor vehicle and operators' license tax. Some rate decreases became effective July 1, 1982.

## ILLINOIS

Corporation net income tax. Rate decreases became applicable January 1, 1981.

## INDIANA

General sales and gross receipts tax. Tax rate increased from 4 to 5 percent effective January 1, 1983.

Motor fuel sales tax. Tax rate varies with price of motor fuel; rate as of June 30, 1983, was 11.1 cents per gallon.

## IOWA

General sales and gross receipts tax. Tax rate increased from 3 to 4 percent effective March 1, 1983.

## KENTUCKY

Motor fuel sales tax. Tax rate varies with price of motor fuel; rate as of June 30, 1983, was 10 cents per gallon.

Alcohol beverage sales tax. New tax became effective June 1, 1982.

Motor vehicle and operators' license tax. New tax on motor carriers became applicable October 1, 1982.

## LOUISIANA

Motor vehicle and operators' license tax. Automobile registration is required every 2 years.

## MAINE

Motor fuel sales tax. Tax rate increased from 9 to 14 cents per gallon effective April 1, 1983.

## MARYLAND

Motor fuel sales tax. Tax rate increased from 9 to 11 cents per gallon effective June 1, 1982, and to 13.5 cents effective June 1, 1983.

## MASSACHUSETTS

Motor fuel sales tax. Tax rate varies with price of motor fuel; rate as of June 30, 1983, was 11.0 cents per gallon.

## MICHIGAN

Motor fuel sales tax. Tax rate increased from 11 to 13 cents per gallon effective January 1, 1983.

Corporation net income tax. Amount shown is the Michigan Single Business Tax.

## MINNESOTA

General sales and gross receipts tax. Exemption for cigarettes repealed and tax payments were accelerated effective February 1, 1982.

Motor fuel sales tax. Tax rate increased from 13 to 16 cents per gallon effective May 1, 1983.

Individual income tax. Surcharge increased applicable January 1, 1983.

Corporation net income tax. Rate decreases became applicable January 1, 1983.

## MISSISSIPPI

Motor fuel sales tax. Tax rate varies with price of motor fuel; rate as of June 30, 1983, was 7 cents per gallon.

Individual income tax. Some tax rates were increased effective January 1, 1983.

## MISSOURI

General sales and gross receipts tax. Tax rate increased from 3.125 to 4.125 percent effective January 1, 1983.

Tobacco product sales tax. Rate increases became effective August 13, 1982.

Corporation net income tax. Intangibles tax on banking institutions repealed effective May 16, 1982.

## MONTANA

Corporation net income tax. Intangibles tax on banking institutions repealed effective May 16, 1982.

## NEBRASKA

Motor fuel sales tax. Tax rate varies with price of motor fuel; rate as of June 30, 1983, was 13.9 cents per gallon.

Tobacco product sales tax. Rate increases became effective May 1, 1982.

Individual income tax. Tax rate increase applicable January 1, 1982.

Corporation net income tax. Tax rate increased effective January 1, 1983.

## NEVADA

Alcohol beverage sales tax. Tax rate increased effective June 1, 1983.

## NEW JERSEY

General sales and gross receipts tax. Tax rate increased from 5 to 6 percent effective January 3, 1983.

Tobacco product sales tax. Rate increases became effective June 14, 1982.

## NEW MEXICO

General sales and gross receipts tax. Tax rate decreased from 3.75 to 3.5 percent effective July 1, 1983.

Motor fuel sales tax. Tax rate varies with the price of motor fuel; rate as of June 30, 1983, was 10 cents per gallon.

## NEW YORK

Tobacco product sales tax. Tax rate increased effective April 1, 1983.

Alcohol beverage sales tax. Tax rate increased effective May 1, 1983.

## NORTH CAROLINA

Motor vehicle and operators' license tax. Rate increases became effective October 1, 1982.

## NORTH DAKOTA

General sales and gross receipts tax. Tax rate increased from 3 to 4 percent effective April 1, 1983.

Tobacco products sales tax. Tax rate increased effective April 1, 1983.

Alcohol beverage sales tax. Tax rate increased effective April 1, 1983.

## OHIO

Motor fuel sales tax. Tax rate varies with consumption of motor fuel; rate as of June 30, 1983, was 12.0 cents per gallon.

Tobacco product sales tax. Rate decreases became effective November 15, 1981.

Individual income tax. Surtax was imposed on the 1982 liability.

Corporation net income tax. Tax rates decreased applicable to the 1983 tax year.

## OREGON

Motor fuel sales tax. Tax rate increased from 7 to 8 cents per gallon effective January 1, 1982.

Tobacco product sales tax. Rate increases became effective June 1, 1982.

Individual income tax. Tax rate increased applicable to the 1982 tax year.

Motor vehicle and operators' license tax. Automobile registration is required every 2 years.

#### PENNSYLVANIA

Motor vehicle and operators' license tax. New tax was imposed on heavy trucks effective April 1, 1983.

#### RHODE ISLAND

Motor fuel sales tax. Tax rate varies with the price of motor fuel; rate as of June 30, 1983, was 13 cents per gallon.

Tobacco product sales tax. Rate increases became effective March 15, 1982.

Individual income tax. Tax rate increased applicable to 1983 tax year.

Motor vehicle and operators' license tax. Rate increases became effective December 31, 1982.

#### SOUTH CAROLINA

Motor fuel sales tax. Tax rate varies with price of motor fuel; rate as of June 30, 1983, was 13 cents per gallon.

#### SOUTH DAKOTA

Motor fuel sales tax. Tax rate varies with price of motor fuel; rate as of June 30, 1983, was 13 cents per gallon.

#### TENNESSEE

General sales and gross receipts tax. Gasoline became subject to the general sales tax effective January 1, 1983.

#### UTAH

Tobacco products sales tax. Rate increases became effective July 1, 1982.

Alcoholic beverage sales. Rate increases became effective July 1, 1982.

Motor vehicle and operators' license tax. Rate increases became effective June 28, 1982.

#### VERMONT

General sales and gross receipts tax. Tax rate increased from 3 to 4 percent effective July 1, 1982.

Motor fuel sales tax. Tax rate increased from 11 to 13 cents per gallon effective May 1, 1983.

#### VIRGINIA

Motor vehicle and operators' license tax. Rate increases became effective July 1, 1982.

#### WASHINGTON

General sales and gross receipts tax. Additional business and occupation taxes were imposed and exemption for food products was repealed effective May 1, 1982. In addition, the tax rate increased from 5.4 to 6.5 percent effective March 1, 1983.

Motor fuel sales tax. Tax rate varies with the price of motor fuel; rate as of March 31, 1983, was 12 cents per gallon.

Tobacco product sales tax. Rate increases became effective May 1, 1982.

Motor vehicle and operators' license tax. Initiated staggered registration system effective July 1, 1981.

#### WEST VIRGINIA

Corporation net income tax. Tax rate increased and surtax effective January 1, 1983.

#### WISCONSIN

General sales and gross receipts tax. Tax rate increased from 4 to 5 percent effective May 1, 1982.

Motor fuel sales tax. Tax rate varies with price of motor fuel; rate as of June 30, 1983, was 13 cents per gallon.

Tobacco product sales tax. Rate increases became effective August 1, 1982.

## APPENDIX B

## Seasonal Factors for Tax Collections, Second Quarter of 1983 and Prior Periods

Period	Level of tax-imposing government		Type of tax						
	State	Local	Property	General sales and gross receipts	Motor fuel sales	Individual income	Corporation net income	Motor vehicle and operators' license	All other
<b>QUARTERS</b>									
1983:									
2D QUARTER . . .	112.4	85.5	82.4	101.5	99.4	108.7	139.4	110.8	118.8
1ST QUARTER . . .	99.8	101.4	100.2	102.9	96.2	95.2	103.2	123.3	99.7
1982:									
4TH QUARTER . . .	94.9	128.1	135.6	99.4	102.7	99.3	78.2	81.7	91.2
3D QUARTER . . .	93.0	85.1	81.8	96.3	101.8	96.8	79.1	84.2	90.3
2D QUARTER . . .	112.3	85.3	82.3	101.3	99.3	108.7	139.5	110.4	118.9
1ST QUARTER . . .	99.9	101.5	100.1	103.1	96.3	95.1	103.6	124.4	99.8
1981:									
4TH QUARTER . . .	94.8	128.2	135.5	99.4	102.6	99.3	77.8	81.3	90.9
3D QUARTER . . .	93.0	85.4	82.2	96.4	101.9	96.8	78.9	83.4	90.4
2D QUARTER . . .	112.3	85.3	82.6	100.9	99.2	108.8	139.4	110.1	118.9
1ST QUARTER . . .	100.2	100.8	99.0	103.4	96.4	94.9	104.5	126.6	100.0
1980:									
4TH QUARTER . . .	94.5	128.6	136.1	99.3	102.4	99.4	77.1	80.3	90.5
3D QUARTER . . .	92.9	85.6	82.3	96.5	102.1	96.7	78.6	82.0	90.5
2D QUARTER . . .	112.3	85.4	83.3	100.6	99.1	109.0	139.3	110.2	119.0
1ST QUARTER . . .	100.6	99.8	97.3	103.7	96.5	94.8	106.0	129.4	100.2
1979:									
4TH QUARTER . . .	94.2	129.3	137.0	99.1	102.0	99.5	76.3	78.5	90.0
3D QUARTER . . .	92.8	85.7	82.4	96.7	102.5	96.4	78.1	80.7	90.7
2D QUARTER . . .	112.4	85.6	84.5	100.0	99.3	109.5	139.1	109.8	119.3
1ST QUARTER . . .	101.2	98.4	95.1	104.4	96.3	94.8	107.6	134.0	100.5
1978:									
4TH QUARTER . . .	93.7	130.9	138.5	99.1	101.7	99.5	75.0	76.3	89.3
3D QUARTER . . .	92.7	85.5	82.2	96.7	102.8	95.9	77.4	79.2	90.8
2D QUARTER . . .	112.6	86.1	85.3	100.1	99.7	110.0	139.6	109.4	119.8
1ST QUARTER . . .	101.4	96.4	93.0	104.2	95.8	94.9	109.0	137.9	100.5

Note: The adjustment factors shown in this table have been developed from unadjusted data collected in this survey from the first quarter of 1970 to the current quarter. The adjustment factors reflect the elimination of seasonal variation only. See text. Adjusted tax collections in table 4 are derived by dividing these factors (expressed as ratios) into the unadjusted data for the tax grouping shown above. The figure for total tax collections, adjusted, was derived by summing the adjusted data for the individual types of taxes.